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## DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

**December 23, 2014**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Pub. L. 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Number: 1545-0928.

Type of Review: Extension of a currently approved collection.

Title: TD 9099 – Disclosure of Relative Values of Optional Forms of Benefit.

Abstract: This document contains final regulations that consolidate the content requirements applicable to explanations of qualified joint and survivor annuities and qualified preretirement survivor annuities payable under certain retirement plans, and specify requirements for disclosing the relative value of optional forms of benefit that are payable from certain retirement plans in lieu of a qualified joint and survivor annuity. These regulations affect plan sponsors and administrators, and participants in and beneficiaries of, certain retirement plans.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 385,000.

OMB Number: 1545-1920.

Type of Review: Revision of a currently approved collection.

Title: Repayment of a Federal Government Buyout and Possible Suspension of Severance Pay.

Form: 12311.

Abstract: Form 12311 outlines the regulations requiring those employees being rehired by the government and received a buyout from their previous job to make repayment of the buyout before they will be hired again.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 530.

OMB Number: 1545-1772.

Type of Review: Revision of a currently approved collection.

Title: User Fee for Employee Plan Determination Letter Request.

Form: 8717.

Abstract: The Omnibus Reconciliation Act of 1990 requires payment of a “user fee” with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 445,770.

OMB Number: 1545-0014.

Type of Review: Extension of a currently approved collection.

Title: Application for Registration for Certain Excise Tax Activities.

Form: 637.

Abstract: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under IRC section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 27,020.

OMB Number: 1545-1939.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2005-32 – Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP).

Abstract: The American Jobs Creation Act of 2004, Pub. L. 108-357, 118 Stat. 1418 (the Act), was enacted on October 22, 2004. The Treasury Department and the Internal Revenue Service intend to issue regulations implementing sections 833 and 834 of the Act, which amended sections 704, 734, 743, and 6031 of the Internal Revenue Code. This notice provides interim procedures for partnerships and their partners to comply with the mandatory basis provisions of sections 734 and 743, as amended by the Act. This notice also provides interim procedures for electing investment partnerships (EIPs) and their partners to comply with sections 743(e) and 6031(f), as provided in section 833(b) of the Act.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 552,100.

OMB Number: 1545-0967.

Type of Review: Revision of a currently approved collection.

Title: Declaration and Signature for Electronic and Magnetic Media Filing.

Form: 8879-F.

Abstract: The Form 8879-F is used to secure taxpayer signatures and declarations in conjunction with electronic and magnetic media filing of trust and fiduciary income tax returns and, if applicable, consent to electronic funds withdrawal. The form together with the electronic and magnetic media transmission will comprise the taxpayer's income tax return.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 2,164,379.

OMB Number: 1545-1150.

Type of Review: Revision of a currently approved collection.

Title: Form 990-EZ - Short Form Return of Organization Exempt From Income Tax.

Form: 990-EZ and schedules.

Abstract: Form 990-EZ and schedules are needed to determine that IRS section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. IRS uses the information from this form to determine if the filers are operating within the rules of their exemption.

Affected Public: Private Sector: Not-for-profit institutions.

Estimated Annual Burden Hours: 52,028,163.

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**BILLING CODE: 4830-01**

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